

EXECUTIVE OFFICE OF THE PRESIDENT  
OFFICE OF MANAGEMENT AND BUDGET  
WASHINGTON, D.C. 20503

RECORDED  
P. Accounting 9

March 25, 1974

CIRCULAR NO. A-38  
REVISED

TO THE HEADS OF EXECUTIVE DEPARTMENTS AND ESTABLISHMENTS

SUBJECT: Furnishing information concerning compensation of Federal employees to States and other governmental units taxing compensation for personal services

1. Purpose. This Circular replaces Office of Management and Budget Circular No. A-38, Revised, dated August 11, 1970, Transmittal Memorandums Nos. 1, 2, 3, 4, 5, and 6, issued on December 22, 1964, February 4, 1966, February 23, 1967, January 10, 1968, January 17, 1969, and February 2, 1970, respectively, and all previous issuances. This Circular sets forth instructions for reporting to States and other taxing authorities compensation paid to officers and employees of the Federal Government, and members of the uniformed services, for purposes of State and local income taxation. As used herein "employee" includes an officer or a member of the uniformed services.

2. Policy. It is the long-established policy of the Federal Government that its employees have an ethical responsibility to pay their just taxes, whether Federal, State, or local, on the grounds that such taxes are a responsibility which every citizen must meet for the support of services provided by each level of government exercising taxing powers. Executive departments and agencies are periodically instructed through this Circular and other appropriate means to bring this policy to the attention of their respective employees.

The reporting requirements set forth herein are in consonance with the established policy of cooperation between the Federal Government and the States or other taxing authorities in the exchange of information with respect to taxable compensation paid to their respective employees. However, inclusion of a taxing authority in this Circular or the supplying of information by any Federal agency in accordance with these instructions does not constitute an expression as

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to the actual tax liability of any particular Federal employee.

Each Federal employee will stand in the relationship of a private citizen to the State or other appropriate local taxing authority for purposes of State or local taxation.

3. Taxing authorities to receive information. Information concerning compensation paid to Federal employees and members of the uniformed services will be furnished to any taxing authority which taxes compensation for personal services. This information will be furnished, without further request from the taxing authority, to those authorities listed on Attachment A of this Circular or in any subsequent transmittal memorandum.

4. Withholding agreements. When, pursuant to Section 5517 of Title 5 of the United States Code,\* an agreement has been concluded between the Secretary of the Treasury and an individual State government for withholding of State income tax by Federal agencies from the compensation of Federal employees whose regular place of employment is within the State, the providing of information to that State on such employees is within the jurisdiction of the Treasury Department\*\* and is, therefore, excluded from the scope of this Circular. This exclusion does not affect the responsibility of Federal agencies under this Circular to furnish information returns covering employees who may be subject to the taxing authority of such a State but are not covered by an agreement between the Treasury Department and that State. It may also be necessary to furnish under this Circular to one or more other taxing authorities information concerning some employees from whom a State tax has been withheld under a Treasury Department agreement.

5. Assistance to Federal agencies. Any taxing authority receiving information under this Circular will be required to furnish copies of its income tax laws, regulations, and explanatory material to the Federal agencies and offices affected, so as to be available to employees who seek to determine whether they are individually liable for the tax. The taxing authorities will also be requested to assist Federal officials in simplifying procedural arrangements so as to minimize the expense to the Federal Government in preparing and furnishing such information as may be requested by the taxing authority.

6. Reporting procedures. In order to facilitate administration, to reduce the burden placed upon the Federal agencies, and to establish a uniform basis upon which taxing authorities will receive information, the following procedures will apply:

a. (1) With respect to members of the uniformed services (service personnel) covered by the Soldiers' and Sailors' Civil Relief Act, each Federal department or agency will obtain information from each member as to his legal residence, and data will be sent to the State each such member indicates to be his legal residence, or, if he does not make such indication, to the State where he is serving, and (2) with respect to each other employee, each Federal department or agency will obtain the actual residence of the employee regardless of his legal residence or domicile, and data will be sent to that State. Except for members of the uniformed services described above, the word "residence" as used in this Circular and Attachment means abode; i.e., the State and political subdivision in which the employee maintains the dwelling from which he commutes daily to his place of employment.

b. No information concerning compensation paid will be furnished to the State or local taxing authorities with respect to personnel, either civilian or military, while stationed outside the United States, except as may otherwise be provided in Attachment A of this Circular.

c. In certain cases, it will be necessary to furnish information for the same employee to more than one taxing authority. This situation may arise where the tax is imposed by two or more overlapping jurisdictions, such as a State and a city or (as in Pennsylvania) a city and a school district. Under these circumstances, the information should be supplied to each of those jurisdictions listed in Attachment A or otherwise requesting information.

d. The information returns for each calendar year shall be forwarded during the following January to each appropriate taxing authority with a letter of transmittal stating that these are information returns furnished in accordance with Office of Management and Budget Circular No. A-38.

7. Forms to be used. When statements are prepared on Treasury Department Forms W-2 and 1099 with respect to com-

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pensation paid Federal officers and employees and members of the uniformed services, additional copies will be prepared for the information of taxing authorities which are entitled to information under paragraph 3. Forms for delivery to State or local taxing authorities should be clearly labeled to indicate the purpose for which they are intended and should not bear any part of the designation, "Form W-2--Treasury Department, Internal Revenue Service," or the Government Printing Office symbols. Form W-2 in quadruplicate sets may be procured from any District Director of Internal Revenue. Supplies varying from the standard form either in design or in number of copies in a set may be obtained through normal procurement procedures; rules for the manufacture of substitute Forms W-2 are prescribed annually by the Internal Revenue Service. All entries shall be complete and legible.

Questions pertaining to the private printing of Form W-2 should be addressed to:

Office of Director  
Taxpayer Service Division  
Attention: Mrs. Ruth Hill  
Internal Revenue Service  
Washington, D.C. 20224  
Telephone: 964-4941  
IDS: 184-4941

8. Computerized reporting. A number of taxing jurisdictions are presently prepared to handle information returns through computer methods, and other taxing authorities may wish to do likewise.

a. For the time being, and on an experimental basis, those taxing jurisdictions wishing to avail themselves of these means of reporting should follow these procedures:

(1) Notify, in writing, the Federal agency or agencies from which computerized information is desired in lieu of copies of Treasury Forms W-2. This should be done prior to September 30 of any calendar year.

(2) Indicate in which form or forms the taxing jurisdiction is prepared to receive and utilize such information through computer methods.

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(3) Designate a local official or officials with whom Federal personnel can communicate to provide the necessary information in the most orderly and expeditious manner.

b. On its part each Federal agency capable of offering such services will follow these procedures:

(1) Indicate to the official or officials designated by the taxing jurisdiction the form in which the Federal agency is prepared to submit the information requested and ask for a prompt designation of choice. If such designation is not received in time to meet Federal processing schedules, the Federal agency will then utilize the form most convenient for its administrative purposes.

(2) Work with taxing authorities to resolve any difficulties which may arise in shifting from the present system to computer methods.

(3) Provide the following data elements when computer methods are utilized:

- (a) Employee's name
- (b) Employee's address
- (c) Employee's social security number
- (d) Employee's compensation from Federal sources
- (e) Employee's place of work (where applicable)

c. For the first year of furnishing computerized data, and on the specific request of the recipient taxing authority, each Federal agency involved is requested to cooperate as fully as possible by furnishing also, solely for the first year, copies of Treasury Forms W-2 as a means of assisting the taxing jurisdiction in making an orderly transition to the mechanized format.

9. Notification to employees. Representatives of the States have suggested that it would be helpful if the agencies would advise their employees that information returns will be sent to State and other taxing authorities of the employees' places of residence (and, in some cases, employ-

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ment) where such authorities tax compensation for personal services and have requested such information. The notice should point out that individual employees may have income tax liabilities to these taxing jurisdictions.

10. Inquiries. Inquiries concerning the provisions of this Circular should be addressed to the Intergovernmental Relations and Technical Assistance Division, Office of Management and Budget, Washington, D.C. 20503, telephone (202) 395-4852, IDS Code 104-4852.

ROY L. ASH  
Director

Attachment

\* Section 5516 of Title 5 of the U.S. Code permits the withholding agreement between Treasury and the Government of the District of Columbia.

\*\* Ref: Treasury Department Fiscal Requirements Manual, Part III, Chapter 4000.

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ATTACHMENT  
Circular No. A-38  
Revised

TAX AUTHORITIES WHICH HAVE REQUESTED INFORMATION  
(December 31, 1973)

- I. The following taxing authorities should receive information concerning compensation paid to employees whose residence is within the jurisdiction of the taxing authority:

<u>City and State</u>	<u>Agency Designated to Receive Information</u>
North Dakota	State Tax Commissioner Bismarck, North Dakota 58501
Akron, Ohio	Tax Commissioner City of Akron 7 W. Exchange Street Akron, Ohio 44308
Ashland, Ohio	City Income Tax Division City of Ashland Municipal Building Ashland, Ohio 44805
Ashtabula, Ohio	Income Tax Department City of Ashtabula P.O. Box 601 Ashtabula, Ohio 44004
Auburn, Alabama	City Manager City of Auburn P.O. Box 511 Auburn, Alabama 36830
Avon Lake, Ohio	Tax Administrator City of Avon Lake Avon Lake, Ohio 44012
Barberton, Ohio	City Auditor Income Tax Department City of Barberton Barberton, Ohio 44203

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<u>City and State</u>	<u>Agency Designated to Receive Information</u>
Battle Creek, Michigan	City Treasurer Room 102, City Hall City of Battle Creek Battle Creek, Michigan 49014
Bellaire, Ohio	Income Tax Department City of Bellaire Bellaire, Ohio 43906
Benton, Kentucky	County Finance Officer Marshall County Finance Office City of Benton P.O. Box 363 Benton, Kentucky 42025
Berks County Earned Income Tax Collection Bureau 1/ Wyomissing, Pennsylvania	Executive Director 840 Penn Avenue Wyomissing, Pennsylvania 19610
Big Rapids, Michigan	City Income Tax Division City of Big Rapids Big Rapids, Michigan 49307
Birmingham, Alabama	License Administrator Finance Department 205 City Hall Birmingham, Alabama 35203
Bradford, Pennsylvania 2/	Director Bradford Area Central Wage Tax Agency 306 I.O.O.F. Building Bradford, Pennsylvania 16701
Brooklyn, Ohio	Division of Taxation 7619 Memphis Avenue Brooklyn, Ohio 44144

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<u>City and State</u>	<u>Agency Designated to Receive Information</u>
Brooklyn Heights, Ohio 3/	Tax Administrator Regional Income Tax Agency 1217 Valley Belt Road P.O. Box 7777 Brooklyn Heights, Ohio 44131
Brook Park, Ohio	Department of Taxation City of Brook Park Brook Park, Ohio 44142
Bucyrus, Ohio	Income Tax Department City of Bucyrus Second National Bank Building Bucyrus, Ohio 44820
Canton, Ohio	Income Tax Department City of Canton 1101 Market Avenue, North Canton, Ohio 44702
Chester, Pennsylvania	Earned Income Tax Officer Bureau of Earned Income Tax 5th & Welsh Streets Chester, Pennsylvania 19013
Chillicothe, Ohio	Tax Auditor Income Tax Department City of Chillicothe City Building 26 S. Paint Street Chillicothe, Ohio 45601
Cincinnati, Ohio	Tax Commissioner City of Cincinnati 305 West 4th Street Cincinnati, Ohio 45202
Cleveland, Ohio 4/	Department of Finance Municipal Income Tax Division Central Collection Agency City of Cleveland Cleveland, Ohio 44114

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<u>City and State</u>	<u>Agency Designated to Receive Information</u>
Columbus, Ohio 5/	Income Tax Division City of Columbus Columbus, Ohio 43215
Covington, Kentucky	License Inspector City of Covington Covington, Kentucky 41011
Crestline, Ohio	Income Tax Department City Hall Crestline, Ohio 44827
Dayton, Ohio 6/	Superintendent of Taxation City of Dayton Municipal Building 101 W. 3rd Street Dayton, Ohio 45401
Delaware, Ohio	Income Tax Director City of Delaware Delaware, Ohio 43015
Delphos, Ohio	Tax Administrator City Income Tax Office City of Delphos 125 East Second Street Delphos, Ohio 45833
Detroit, Michigan	Income Tax Division 1110 City-County Building Detroit, Michigan 48226
Elizabethtown, Kentucky	Director of Finance P.O. Box 883 Elizabethtown, Kentucky 42701
Fairborn, Ohio	Tax Director City of Fairborn Department of Taxation 44 W. Hebble Avenue Fairborn, Ohio 45324

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<u>City and State</u>	<u>Agency Designated to Receive Information</u>
Flint, Michigan	Department of Finance Flint, Michigan 48502
Fostoria, Ohio	Income Tax Department Fostoria, Ohio 44830
Frankfort, Kentucky	Director of Finance Frankfort, Kentucky 40601
Fremont, Ohio	City of Fremont Income Tax Department Fremont, Ohio 43420
Gadsden, Alabama	City Director of Revenue Post Office Box 267 Gadsden, Alabama 35902
Grand Rapids, Michigan	Office of the Treasurer Income Tax Administrator City of Grand Rapids Grand Rapids, Michigan 49502
Hamtramck, Michigan	Income Tax Department City of Hamtramck 3401 Evaline Avenue Hamtramck, Michigan 48212
Harrisburg, Pennsylvania 7/	Executive Director Central Dauphin Area Income Tax Office City of Harrisburg 600 Rutherford Road Harrisburg, Pennsylvania 17109
Hazard, Kentucky	Office of Tax Assessor City of Hazard Hazard, Kentucky 41701
Highland Park, Michigan	Income Tax Section City of Highland Park 30 Gerald Avenue Highland Park, Michigan 48203

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<u>City and State</u>	<u>Agency Designated to Receive Information</u>
Huron, Ohio	Tax Administrator Division of Income Taxation City of Huron 41 Cleveland Road, East Pillsbury Building - 1st Floor Huron, Ohio 44839
Jackson, Michigan	Income Tax Division City Treasurer City of Jackson Jackson, Michigan 49201
Kansas City, Missouri	Commissioner of Revenue City Hall Kansas City, Missouri 64105
Kent, Ohio	Office of Kent City Income Tax City Hall City of Kent 319 South Water Street P.O. Box 298 Kent, Ohio 44240
Kenton, Ohio	City of Kenton Income Tax Department Kenton, Ohio 43326
Lancaster, Pennsylvania	Chief Budget Accountant City of Lancaster 120 North Duke Street Lancaster, Pennsylvania 17604
Lancaster County, Pennsylvania 8/	Executive Director Lancaster County Tax Collection Bureau 230 East Orange Street Lancaster, Pennsylvania 17604
Lansing, Michigan	Income Tax Administrator Poxson Building 208 East Michigan Avenue Lansing, Michigan 48933

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<u>City and State</u>	<u>Agency Designated to Receive Information</u>
Lapeer, Michigan	Income Tax Administrator City of Lapeer 576 Liberty Street Lapeer, Michigan 48446
Lebanon, Ohio	Taxation Department City of Lebanon Lebanon, Ohio 45036
Lexington, Kentucky	Director of Finance Barr at Walnut Streets City of Lexington, Kentucky 40507
Library, Pennsylvania 9/	Income Tax Officer Don Wilkinson Agency South Park Professional Building Library, Pennsylvania 15129
Lima, Ohio	Income Tax Department Hall of Justice Building City of Lima 109 North Union Street P.O. Box 155 Lima, Ohio 45801
Lorain, Ohio	Department of Taxation City of Lorain 329 Tenth Street Lorain, Ohio 44052
Louisville, Kentucky 10/	Commissioners of the Sinking Fund of the City of Louisville Louisville, Kentucky 40202
Mansfield, Ohio	Income Tax Division City of Mansfield Room 30, City Building P.O. Box 577 Mansfield, Ohio 44901

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<u>City and State</u>	<u>Agency Designated to Receive Information</u>
Marion, Ohio	Income Tax Department City of Marion City Building Marion, Ohio 43302
Massillon, Ohio	Income Tax Department City of Massillon Massillon, Ohio 44646
Maumee, Ohio	Division of Taxation City of Maumee Maumee, Ohio 43537
Maysville, Kentucky	Finance Director City of Maysville Maysville, Kentucky 41056
Medina, Ohio	Department of Taxation City of Medina 132 N. Elmwood Street Medina, Ohio 44256
Middletown, Ohio	Division of Taxation City of Middletown City Building 1425 Central Avenue Middletown, Ohio 45042
Newark, Ohio	Income Tax Department City Hall Newark, Ohio 43055
New York, New York	City of New York Finance Administrator Department of Tax Collection 139 Centre Street New York, New York 10013
North Royalton, Ohio	Tax Administrator City of North Royalton Post Office Box 33033 North Royalton, Ohio 44133

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<u>City and State</u>	<u>Agency Designated to Receive Information</u>
Oberlin, Ohio	Deputy Auditor City of Oberlin Municipal Building Oberlin, Ohio 44074
Opelika, Alabama	City Clerk-Treasurer City of Opelika Opelika, Alabama 36801
Owensboro, Kentucky	Director of Finance City of Owensboro Owensboro, Kentucky 42301
Paducah, Kentucky	City Treasurer City of Paducah Paducah, Kentucky 42001
Parma, Ohio	Taxation Division City of Parma Parma, Ohio 44129
Parma Heights, Ohio	Tax Administrator City of Parma Heights 6281 Pearl Road Parma Heights, Ohio 44130
Perrysburg, Ohio	Commissioner of Taxation City of Perrysburg 201 West Indiana Avenue Perrysburg, Ohio 43551
Philadelphia, Pennsylvania	The Department of Collections of the City of Philadelphia Philadelphia, Pennsylvania 19105
Pikeville, Kentucky	Tax Administrator City of Pikeville Pikeville, Kentucky 41501
Pittsburgh, Pennsylvania	Treasurer City of Pittsburgh 414 Grant Street Pittsburgh, Pennsylvania 15219

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<u>City and State</u>	<u>Agency Designated to Receive Information</u>
Pontiac, Michigan	Income Tax Division City of Pontiac 450 Wide Track Drive East Pontiac, Michigan 48058
Rocky River, Ohio	Tax Administrator City of Rocky River Rocky River, Ohio 44116
Saginaw, Michigan	Income Tax Administrator City of Saginaw Saginaw, Michigan 48601
Sandusky, Ohio	City Treasurer City of Sandusky City Building Sandusky, Ohio 44870
Scranton, Pennsylvania	Income Tax Division City of Scranton 516 Spruce Street Scranton, Pennsylvania 18503
Shippensburg, Pennsylvania <u>11/</u>	Tax Collector Shippensburg Area School District City of Shippensburg 317 W. Morris Street Shippensburg, Pennsylvania 17257
Solon, Ohio	Income Tax Administrator City of Solon 6315 S. O. M. Center Road Solon, Ohio 44139
Springfield, Ohio	Commissioner of Taxation Springfield, Ohio 45501
St. Louis, Missouri	Collector of the Revenue City of St. Louis St. Louis, Missouri 63101

<u>City and State</u>	<u>Agency Designated to Receive Information</u>
Stow, Ohio	Tax Administrator City of Stow 3760 Darrow Road Stow, Ohio 44224
Tiffin, Ohio	Tax Commissioner City of Tiffin Tiffin, Ohio 44883
Toledo, Ohio	Commissioner of Taxation Toledo, Ohio 43604
Warren, Ohio	Income Tax Division City of Warren Warren, Ohio 44482
Warren, Pennsylvania 12/	Income Tax Officer Earned Income Tax Office 20 Conewango Avenue Warren, Pennsylvania 16365
Wilkes Barre, Pennsylvania 13/	Earned Income Tax Administrator H.A. Berkheimer Assoc. 215 South Washington Street Wilkes Barre, Pennsylvania 18702
Wilkinsburg, Pennsylvania 14/	Receiver of Taxes Earned Income Tax Bureau Borough and School District of Wilkinsburg Municipal Building 605 Ross Avenue Pittsburgh, Pennsylvania 15221
Williamsport, Pennsylvania 15/	Income Tax Officer Municipal and School Income Tax Office City of Williamsport 612 West Fourth Street Williamsport, Pennsylvania 17701

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<u>City and State</u>	<u>Agency Designated to Receive Information</u>
Wilmington, Delaware	Director of Finance Earned Income Tax Section Public Building Tenth and King Streets Wilmington, Delaware 19801
Xenia, Ohio	Superintendent of Taxation City of Xenia Room 10 - Home Federal Building Xenia, Ohio 45385
York, Pennsylvania 16/	Administrator York County Earned Income Tax Bureau City of York 1415 N. Duke Street York, Pennsylvania 17405
Youngstown, Ohio	Director of Finance City of Youngstown Youngstown, Ohio 44503

1/ The Berks County Earned Income Tax Collection Bureau is the collecting agency for nine school districts in Berks County, Pennsylvania as shown in the list at the end of this Attachment.

2/ The Bradford Area Central Wage Tax Agency collects and administers a one-percent Earned Income Tax for the Bradford Area School District and the municipalities of (a) City of Bradford; (b) Borough of Lewis Run; (c) Bradford Township; (d) Foster Township; (e) Corydon Township; and (f) Lafayette Township--all in McKean County, Pennsylvania. Residents of the above municipalities will have one of the following Post Office addresses: (a) Bradford; (b) Derrick City; (c) Rew (city); (d) Custer City; (e) Lewis Run; and (f) Westline, Pennsylvania.

3/ The Regional Income Tax Agency, Brooklyn Heights, Ohio, collects for the City itself and the municipalities listed at the end of this Attachment.

4/ The Division of Taxation, Department of Finance, City of Cleveland, acts as a collection agency for the City itself and the municipalities listed at the end of this Attachment which are

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located in Cuyahoga, Geauga, Lake, Lorain, Portage, and Summit Counties.

5/ The Income Tax Division of Columbus, Ohio collects for the City itself and the municipalities including Upper Arlington, Reynoldsburg, Grandview, Grove City, Worthington, Dublin, Hilliard, and Groveport.

6/ The Division of Taxation, under the Superintendent of Taxation, is the administrative tax agency for the cities of Dayton, Kettering, Vandalia, Oakwood, Riverside, Yellow Springs, Trotwood, Fairborn, Cedarville, West Milton, Englewood, Brookville, and Germantown.

7/ The Central Dauphin Area Income Tax Office in Harrisburg, Pennsylvania, is the taxing agency for the municipalities of (Boroughs) - Dauphin, Paxtang, Penbrook, and (Townships) - Lower Paxton, Middle Paxton, Swatara, and West Hanover.

8/ This Bureau is a centralized tax collection agency for all the School Districts and the majority of municipalities in Lancaster County, Pennsylvania.

9/ The Income Tax Officer, Don Wilkinson Agency, Library, Pennsylvania, collects for the municipalities and school districts listed at the end of this Attachment, all of which are located in Fayette, Greene, Somerset, and Westmoreland Counties in Western Pennsylvania, and also Carbon, Luzerne, Schuylkill, and Wyoming Counties in Eastern Pennsylvania.

10/ The Commissioners of the Sinking Fund are also collecting agent for the County of Jefferson, Kentucky, and information on Federal employees located in that county should be sent to the above address.

11/ The City of Shippensburg, Pennsylvania and its area school district are the collecting agency for the boroughs of Newburg, Shippensburg, and the Orrstown Borough of Franklin County along with the townships of Hopewell and Southampton.

12/ The Earned Income Tax Office is the collection agency for the Warren County School District and the boroughs of Warren, Clarendon, Tidioute, and Youngsville and the townships of Brokenstraw, Coneango, Elk, Farmington, Freehold, Glade, Mead, Pine Grove, Pittsfield, Pleasant, Sheffield, Sugar Grove, and Triumph.

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13/ The Earned Income Tax Administrator is the collection agency for the H. A. Berkheimer Associates of Wilkes Barre, Pennsylvania. A list of municipalities and school districts can be found at the end of this Attachment.

14/ Postal addresses for Pittsburgh, Pennsylvania, with ZIP Codes 15221 and 15235 are largely within the Borough of Wilkinsburg and have previously been sent to the City of Pittsburgh.

15/ The Municipal and School Income Tax Office of Williamsport, Pennsylvania collects for the City itself and the municipalities listed at the end of this Attachment.

16/ The Earned Income Tax Bureau of York, Pennsylvania collects for the City itself and the municipalities listed at the end of this Attachment.

II. Provision of information under Circular No. A-38 relates only to the compensation of personnel who are not within the scope of Treasury Fiscal Requirements Manual (Part III, Chapter 4000, and Appendix No. 2), and therefore are not subject to withholding of State tax by the employing agency (see paragraph 4 of this Circular). The following States and the District of Columbia have entered into withholding agreements with the Secretary of the Treasury under authority cited above in the Fiscal Requirements Manual. Under the terms of these agreements, compensation paid to employees whose regular place of employment is within the State is subject to withholding of State tax.

These tax authorities should receive information concerning compensation paid to personnel whose residence is within the jurisdiction of the taxing authority and whose compensation is not subject to withholding of the tax imposed by that taxing authority.

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<u>State</u>	<u>Agency Designated to Receive Information</u>
Alabama	Alabama State Department of Revenue Income Tax Division Montgomery, Alabama 36102
Alaska	Commissioner of Revenue Department of Revenue Alaska Office Building Juneau, Alaska 99801
Arizona	State Tax Commission Capitol Building Phoenix, Arizona 85007
Arkansas	Department of Revenue Little Rock, Arkansas 72201
California	Department of Human Resources Development 800 Capitol Mall Sacramento, California 95814
Colorado	Colorado Department of Revenue State Capitol Annex Building 1375 Sherman Street Denver, Colorado 80203
Delaware	The Division of Revenue P.O. Box 508 601 Delaware Avenue Wilmington, Delaware 19899
District of Columbia	Director Dept. of Finance & Revenue Washington, D.C. 20001
Georgia	Georgia Department of Revenue Atlanta, Georgia 30334
Hawaii	Hawaii Tax Assessor P.O. Box 259 Honolulu, Hawaii 96809
Idaho	State Tax Commission Boise, Idaho 83701

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<u>State</u>	<u>Agency Designated to Receive Information</u>
Illinois	Illinois Department of Revenue P.O. Box 3806 Springfield, Illinois 62708
Indiana	Department of Revenue Indianapolis, Indiana 46204
Iowa	Department of Revenue Des Moines, Iowa 50319
Kansas	Department of Revenue Income Tax Division Topeka, Kansas 66612
Kentucky	Department of Revenue Frankfort, Kentucky 40601
Louisiana	Collector of Revenue P.O. Box 201 Baton Rouge, Louisiana 70821
Maine	State Tax Assessor Bureau of Taxation Augusta, Maine 04330
Maryland	Comptroller of the Treasury Income Tax Division Annapolis, Maryland 21404
Massachusetts	Commissioner of Corporations and Taxation 100 Cambridge Street Boston, Massachusetts 02204
Michigan	Michigan Income Tax Treasury Building Lansing, Michigan 48922
Minnesota	Minnesota Department of Taxation Income Tax Division Centennial Office Building St. Paul, Minnesota 55145

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<u>State</u>	<u>Agency Designated to Receive Information</u>
Mississippi	State Tax Commission Jackson, Mississippi 39205
Missouri	Missouri Department of Revenue P.O. Box 329 Jefferson City, Missouri 65101
Montana	State Board of Equalization Helena, Montana 59601
Nebraska	Nebraska Department of Revenue Box 94818 Lincoln, Nebraska 68509
New Mexico	Bureau of Revenue Income Tax Division Santa Fe, New Mexico 87501
New York	State Tax Commission State Campus Albany, New York 12226
North Carolina	North Carolina Department of Revenue Raleigh, North Carolina 27611
Ohio	Department of Taxation 68 East Gay Street Columbus, Ohio 43215
Oklahoma	Oklahoma Tax Commission 2101 Lincoln Boulevard Oklahoma City, Oklahoma 73194
Oregon	Department of Revenue State Office Building Salem, Oregon 97310
Pennsylvania	Department of Revenue Commonwealth of Pennsylvania Harrisburg, Pennsylvania 17127

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<u>State</u>	<u>Agency Designated to Receive Information</u>
Rhode Island	Division of Taxation 289 Promenade Street Providence, Rhode Island 02908
South Carolina	South Carolina Tax Commission Income Tax Division Columbia, South Carolina 29202
Utah	State Tax Commission State Capitol Salt Lake City, Utah 84114
Vermont	Commission of Taxes Montpelier, Vermont 05602
Virginia	Department of Taxation Richmond, Virginia 23215
West Virginia	State Tax Commissioner Income Tax Division Charleston, West Virginia 25305
Wisconsin	Wisconsin Department of Revenue P.O. Box 59 Madison, Wisconsin 53701

III. Federal agencies should report information concerning compensation paid to those employees from whom income tax is not withheld by the Federal agency and who may be liable for income taxes of Guam. This jurisdiction has special arrangements with the United States for personal income tax collections. (Rev. Ruling 8, Int. Rev. Cumulative Bulletin 1953, page 3007.)

<u>Territory</u>	<u>Agency Designated to Receive Information</u>
Guam	Director of Revenue and Taxation Government of Guam Agana, Guam 96910

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- IV. In addition to the taxing jurisdictions named in this Attachment, Federal agencies, in response to a request from any other taxing authority which taxes compensation for personal services, should furnish information concerning such compensation paid to Federal employees. (See paragraph 3 of this Circular.)
- A. Information should be furnished to the Municipal Income Tax Division, City of Cleveland, for the following jurisdictions (see page 3 of this Attachment):

Bratenahl	Hunting Valley	North Royldon
Burton	Kirtland	Rocky River
Chardon	Linndale	South Russell
Cleveland	Mentor	Timberlake
East Cleveland	Mentor on the Lake	Warrensville Hts.
Eastlake	Middlefield	Wickliffe
Euclid	Northfield	Willoughby
Gates Mills	North Randall	Willoughby Hills
		Willowick

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- B. Information should be furnished to the Berks County Earned Income Tax Collection Bureau, Wyomissing, Pennsylvania for the following jurisdictions, (see page 2 of this Attachment.)

Antietam, S.D.

Lower Alsace Twp.  
Mt. Penn Boro

Conrad Weiser Area S.D.

Heidelberg Twp.  
Marion Twp.  
North Heidelberg Twp.  
Robesonia Boro  
South Heidelberg Twp.  
Wernersville Boro  
Womelsdorf Boro

Exeter Twp. S.D.

Exeter Twp.  
St. Lawrence Boro

Governor Mifflin S.D.

Brecknock Twp.  
Cumru Twp.  
Kenhorst Boro  
Mohnton Boro  
Shillington Boro

Muhlenberg Twp. S.D.

Laureldale Boro  
Muhlenberg Twp.  
Temple Boro

Schuylkill Valley, S.D.

Bern Twp.  
Centerport Boro  
Centre Twp.  
Leesport Boro  
Ontelaunee Twp.

Tulpehocken Area S.D.

Bernville Boro  
Bethel Twp.  
Jefferson Twp.  
Penn Twp.  
Tulpehocken Twp.

Wilson S.D.

Lower Heidelberg Twp.  
Sinking Spring Boro  
Spring Twp.  
West Lawn Boro  
Berkshire Heights Area

Wyomissing Area S.D.

West Reading Boro  
Wyomissing Boro  
Wyomissing Hills Boro

- C. Information should be furnished to the Regional Income Tax Agency, Brooklyn Heights, Ohio for the following jurisdictions, (see page 2 of this Attachment).

MUNICIPALITIES BELONGING TO THE  
REGIONAL INCOME TAX AGENCY

<u>Municipality</u>	<u>Municipality</u>
City of Avon	City of Middleburg Heights
City of Aurora	Village of Moreland Hills
City of Bay Village	City of Newburg Heights
City of Bedford	City of North Olmsted
Village of Bentleyville	City of North Ridgeville
City of Berea	Village of Oakwood
City of Brecksville	Village of Olmsted Falls
City of Broadview Heights	Village of Orange
City of Brooklyn Heights	Village of Pepper Pike
Village of Chagrin Falls	Village of Reminderville
City of Cleveland Heights	City of Richmond Heights
Village of Cuyahoga Heights	City of Seven Hills
City of Elyria	City of Shaker Heights
City of Fairview Park	Sheffield Village
City of Garfield Heights	City of South Euclid
Village of Highland Heights	City of Streetsboro
City of Independence	City of Strongsville
City of Lakewood	City of University Heights
City of Lyndhurst	Village of Valley View
City of Maple Heights	Village of Walton Hills
City of Mayfield Heights	City of Westlake
Village of Mayfield	Village of Woodmere

(No. A-38)

D. Information should be furnished to the Income Tax Officer, Don Wilkinson Agency, Library, Pennsylvania, for the following jurisdictions, (see page 7 of this Attachment).

Municipality

Fayette County

Belle Vernon Borough  
Fayette City Borough  
Markleysburg Borough  
Newell Borough  
Ohiopyle Borough  
Perryopolis Borough  
Franklin Township  
Henry Clay Township  
Jefferson Township  
Lower Tyrone Township  
Menallen Township  
Perry Township  
Stewart Township  
Washington Township  
Wharton Township

Somerset County

Addison Borough  
Confluence Borough  
Ursina Borough  
Addison Township  
Lower Turkeyfoot Township

Westmoreland County

Monessen City  
North Belle Vernon Borough  
Rostraver Township

Municipality

Greene County

Carmichaels Borough  
Clarksville Borough  
Jefferson Borough  
Rices Landing Borough  
Waynesburg Borough  
Aleppo Township  
Center Township  
Cumberland Township  
Franklin Township  
Freeport Township  
Gilmore Township  
Gray Township  
Jackson Township  
Jefferson Township  
Morgan Township  
Morris Township  
Perry Township  
Richhill Township  
Springhill Township  
Washington Township  
Wayne Township  
Whiteley Township

In addition, the following jurisdictions in Eastern Pennsylvania are served by the Don Wilkinson Agency and information for these jurisdictions should be furnished to that agency also at Library, Pennsylvania. (All districts located in Luzerne County unless otherwise designated.)

(No. A-38)

Hazleton Area School District  
Banks Township - Carbon County  
Beaver Meadows Borough - Carbon County  
Butler Township  
Black Creek Township  
Conyngham Township  
East Union Township  
Foster Township

(No. A-38)

Freeland Borough  
Kline Township - Carbon County  
Jeddo Borough  
Hazle Township  
Hazleton City  
North Union Township - Schuylkill County  
Sugarloaf Township  
West Hazleton Borough  
McAdoo Borough - Carbon County

Wyoming Area School District  
Exeter Township  
Exeter Borough  
West Pittson Borough  
West Wyoming Borough  
Wyoming Borough  
Exeter Township - Wyoming County

Hanover Area School District  
Hanover Township  
Warrior Run  
Sugar Notch Borough  
Ashley Borough

Wyoming Valley West School District  
Courtdale  
Edwardsville  
Forty Fort  
Larksville  
Luzerne  
Pringle  
Swoyersville  
Kingston  
Plymouth

Crestwood School District  
Dennison Township  
Dorrance Township  
Nuangola Borough  
Rice Township  
Slocum Township  
White Haven Borough  
Wright Township

Franklin Township  
Pittston Township  
Plymouth Township  
Hughestown Borough  
Plains Township  
Laurel Run Borough  
Wilkes-Barre Township  
Lemon Township - Wyoming County  
  
Shickshinny Borough  
Lake Township  
Harveys Lake Borough

(No. A-38)

F. Information should be furnished to the Income Tax Officer, City of Williamsport, Pennsylvania, for the following jurisdictions, as well as the City of Williamsport.

Williamsport Area School District	Cascade Township
Amstrong Township	Jersey Shore Borough
Duboistown	McHenry Township
Eldred Township	Washington Township
City of Williamsport	Gamble Township
Picture Rocks	Mill Creek Township
Lewis Township	Anthony Township
Loyalsock Township School District	Wolf Township
Hepburn Township	Penn Township
McIntyre Township	Hughesville Borough
Montgomery School District	Franklin Township
Montoursville School District	Jordan Township
Old Lycoming Township	Moreland Township
Piatt Township	Cummings Township
So. Williamsport School District	Brady Township
Porter Township	Plunketts Creek Township
Jersey Shore School District	Shrewsbury Township
Woodward Township	Loyalsock Township Supv.
Clinton Township	Canton Area School District
Muncy Creek Township	Salladasburg
Muncy Township	Susquehanna Township
Muncy School District	Muncy Borough
East Lycoming School District	So. Williamsport Borough
Watson Township	Lycoming Township
Limestone Township	Bastress Township
Fairfield Township	Brown Township
Upper Fairfield Township	Montgomery Borough
Nippenose Township	Montoursville Borough
Mifflin Township	

(No. A-38)

G. The following is a list of the school districts and municipalities for whom the York County Income Tax Bureau is the earned income tax collection agency.

Bermudian Springs School District

Adams County

York Springs Borough  
Huntington Township  
Reading Township  
East Berlin Borough  
Latimore Township

Central York School District

Springettsbury Twp. (Reg.)  
North York Borough  
Manchester Township

Dallastown Area School District

Dallastown Borough  
Yoe Borough  
York Township  
Springfield Township  
Jacobus Borough  
Loganville Borough

Red Lion Area School District

Chanceford Township  
Felton Borough  
Lower Chanceford Township  
North Hopewell Township  
Red Lion Borough  
Windsor Borough  
Windsor Township  
Winterstown Borough

West York Area School District

West Manchester Township  
West York Borough

School District of the City of York

City of York

(No. A-38)

York Suburban School District  
Spring Garden Township  
Springettsbury Twp. (Indep.)

Dover Area School District  
Dover Township  
Dover Borough  
Washington Township

\*Eastern York School District  
Hellam Borough  
Hellam Township  
Wrightsville Borough  
*\*We collect for only these three municipalities in the Eastern York School District.*

Northeastern School District  
Coneago Township  
East Manchester Township  
Manchester Borough  
Mount Wolf Borough  
York Haven Borough  
\*Newberry Township  
*\*We do not collect any portion of the tax for Newberry Township residents*

Southern York County School District  
New Freedom Borough  
Railroad Borough  
Shrewsbury Borough  
Shrewsbury Township  
Codorus Township  
Glen Rock Borough

West Shore School District  
Lewisberry Borough

South Eastern School District

Cross Roads Borough  
Delta Borough  
East Hopewell Township  
Fawn Township  
Fawn Grove Borough  
Hopewell Township  
Peach Bottom Township  
Stewartstown Borough

(No. A-38)

F. Information should be furnished to H. A. Berkenheimer Associates of 215 South Washington Street, Wilkes Barre, Pennsylvania, 18702, on the following school districts and municipalities in Pennsylvania.

Berks County

Daniel Boone Area School District  
Amity Twp.  
Birdsboro Boro  
Union Twp.  
Oley Valley School District  
Alsace Twp.  
Oley Twp.  
Pike Twp.  
Ruscombmanor Twp.

Chester-Berks County

Twin Valley School District  
Caernarvon Twp.  
Elverson Twp.  
Honey Brook Boro  
Honey Brook Twp.  
Robeson Twp.  
W. Nantmeal Twp.

Bucks County

Pennridge School District  
Bedminster Twp.  
Dublin Boro  
East Rockhill Twp.  
Hilltown Twp.  
Perkasie Boro  
Sellersville Boro  
Silverdale Boro  
West Rockhill Twp.

Chester County

Owen J. Roberts School District  
East Coventry Twp.  
East Nantmeal Twp.  
East Vincent Twp.  
N. Coventry Twp.  
S. Coventry Twp.  
Warwick Twp.  
W. Vincent Twp.

(No. A-38)

West Chester Area School District  
E. Bradford Twp.  
E. Goshen Twp.  
Thornbury Twp.  
Thornbury Twp (Delaware County)  
W. Chester Boro  
W. Goshen Twp.  
Westtown Twp.  
W. Whiteland Twp.

Municipalities  
Downing Boro  
Malvern Boro  
Oxford Boro

Columbia County

Berwick Area School District  
Berwick Boro  
Briar Creek Boro  
Briar Creek Twp.  
Hollenback Twp. (Luzerne County)  
Nescopeck Boro (Luzerne County)  
Nescopeck Twp. (Luzerne County)  
Salem Twp. (Luzerne County)

Bloomsburg School District

Beaver Twp.  
Hemlock Twp.  
Main Twp.  
Montour Twp.  
Town of Bloomsburg

Benton Area School District

Benton Boro  
Benton Twp.  
Fishing Creek Twp.  
Jackson Twp.  
Stillwater Boro  
Sugarloaf Twp.

Central Columbia School District

Mifflin Twp.  
Mt. Pleasant Twp.  
N. Centre Twp.  
Orange Twp.  
Orangeville Boro  
Scott Twp.  
S. Centre Twp.

Millville Area School District

Greenwood Twp.

Madison Twp.

Millville Boro

Pine Twp.

South Columbia Area School District

Catawissa Boro

Catawissa Twp.

Cleveland Twp.

Franklin Twp.

Locust Twp.

Roaring Creek Twp.

Dauphin County

Williams Valley Area School District

Porter Twp. (Schuylkill County)

Rush Twp.

Tower City (Schuylkill County)

Williams Twp.

Williamstown Boro

Wisconisco Twp.

Franklin County

Tuscarora School District

Mercersburg Boro

Montgomery Twp.

Peters Twp.

St. Thomas Twp.

Warren Twp.

Lehigh County

Catasauqua School District

N. Catasauqua Boro (Northampton County)

Hanover Twp.

Luzerne County

Greater Nanticoke Area School District

Conyngham Twp.

Nanticoke City

Newport Twp.

Plymouth Twp.

Northwest Area School District  
Fairmount Twp.  
Hunlock Twp.  
Huntington Twp.  
New Columbus Boro  
Shickshinny Boro  
Union Twp.  
Pittston Area School District  
Avoca Boro  
Dupont Boro  
Duryea Boro  
Hughestown  
Jenkins Twp.  
Pittston City  
Pittston Twp.  
Yatesville Boro  
Wilkes-Barre Area School District  
Bear Creek Twp.  
City of Wilkes-Barre  
Laflin Boro  
Laurel Run Boro  
Wilkes-Barre Twp.  
Dallas School District  
Dallas Boro  
Dallas Twp.  
Franklin Twp.  
Kingston Twp.  
Lake-Lehman School District  
Jackson Twp.  
Lake Boro  
Lake Twp.  
Lehman Twp.  
Noxen Twp.  
Ross Twp.  
Wyoming Area School District  
Exeter Twp. (Wyoming County)  
Wyoming Boro  
Crestwood Area School District  
Dennison Twp.  
Dorrance Twp.  
Nuangola Boro  
Rice Twp.  
White Haven Boro  
Wright Twp.

Hanover Area School District

Ashley Boro  
Sugar Notch Boro  
Kingston Boro  
Plymouth Boro

Monroe County

East Stroudsburg Area School District

East Stroudsburg Boro  
Lehman Twp. (Pike County)  
Middle Smithfield Twp.  
Porter Twp. (Pike County)  
Price Twp.  
Smithfield Twp.

Municipality

Pocono Twp.

Stroudsburg Area School District

Delaware Water Gap Boro  
Hamilton Twp.  
Stroud Twp.  
Stroudsburg Boro

Montgomery County

Methacton Area School District

Lower Providence Twp.  
Worcester Twp.

Pottsgrove School District

Lower Pottsgrove Twp.  
Upper Pottsgrove Twp.  
West Pottsgrove Twp.

Spring Ford Area School District

Limerick Twp.  
Royersford Boro  
Spring City Boro  
U. Providence Twp.

Northampton County

Bangor Area School District

Bangor Boro  
East Bangor Boro  
L. Mt. Bethel Twp.  
Portland Boro  
Roseto Boro  
U. Mt. Bethel Twp.  
Washington Twp.

Pen Argyl Area School District  
Pen Argyl Boro

Schuylkill County  
Tamaqua Area School District

Rahn Twp.  
Rush Twp.  
Schuylkill Twp.  
Tamaqua Boro  
Walker Twp.  
West Penn Twp.

North Schuylkill School District  
Ashland Boro  
Butler Twp.  
Conyngham Twp.  
Frackville Boro  
Girardville Boro  
Gordon Boro  
Ringtown Boro  
Union Twp.

Pine Grove Area School District  
Pine Grove Boro  
Pine Grove Twp.  
Frailey Twp.  
Tremont Boro  
Tremont Twp.  
Washington Twp.

Schuylkill Haven Area School District  
Landingville Boro  
Port Clinton Boro  
Schuylkill Haven Boro  
South Manheim Twp.

Wyoming County

Tunkhannock Area School District

Easton Twp.  
Falls Twp.  
Forkston Twp.  
Lemon Twp.  
Mehoopany Twp.  
Monroe Twp.  
N. Branch Twp.  
Northmoreland Twp.  
Overfield Twp.  
Tunkhannock Boro  
Tunkhannock Twp.  
Washington Twp.  
Windham Twp.

Lackawana County

Old Ford's Boro & School District  
Downington Area School District

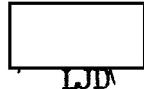
(No. A-38)

DD/M&S Registry  
File Accounting 9

Director of Finance  
[redacted]  
Key Building

AT

The attached is forwarded for your information, retention, and any action deemed appropriate. If there is anything here of particular significance, please drop us a memo.



STA

LJD

Att  
DD/M&S 74-1307

Executive Officer to the DD/M&S  
[redacted]

AT

STAT

EO-DD/M&S [redacted] ms (19 April 74)

Distribution:

Orig RS - Adse, w/Att

1 - DD/M&S Chrono

1 - DD/M&S Subject, w/background notes only

DD/M&S 74-1307: OMB Circular No. A-38, Revised, dtd 25 Mar 74,  
To The Heads of Executive Departments and Establishments,  
subj: Furnishing information concerning compensation of  
Federal employees to States and other governmental units

ILLEGIB

Approved For Release 2003/02/27 : CIA-RDP84-00780R005600190005-8

Approved For Release 2003/02/27 : CIA-RDP84-00780R005600190005-8

SENDER WILL CHECK CLASSIFICATION TOP AND BOTTOM			
	UNCLASSIFIED	CONFIDENTIAL	SECRET
<b>STAT OFFICIAL ROUTING SLIP</b>			
<b>TO</b>	<b>NAME AND ADDRESS</b>	<b>DATE</b>	<b>INITIALS</b>
1	[Redacted]	4/15	S
2	Mr Blake		J
3	Mr Brownman		
4			
5			
6			
<b>ACTION</b>	<b>DIRECT REPLY</b>	<b>PREPARE REPLY</b>	
APPROVAL	DISPATCH	RECOMMENDATION	
COMMENT	FILE	RETURN	
CONCURRENCE	INFORMATION	SIGNATURE	
<b>Remarks:</b> Info: Suggest D1 OF be <i>skip, pre action for 1975</i>			
<i>Since the filing date for      73 taxes is Mon. 15 April --      it is rather late to be putting      out a notice. The principle      however applies to any year.</i>			
<b>STAT</b>			
<b>FOLD HERE TO RETURN TO SENDER</b>			
<b>FROM: NAME, ADDRESS AND PHONE NO.</b>		<b>DATE</b>	
		11 Apr 74	

UNCLASSIFIED

Approved For Release 2003/02/27 : CIA-RDP84-00780R005600190005-8  
 USE ONLY  CONFIDENTIAL

SECRET

B7f

## ROUTING AND RECORD SHEET

SUBJECT: (Optional)

OMB Circular No. A-38, Revised

FROM:		EXTENSION	NO.
Comptroller		<input type="text"/>	DD/M&S <u>7411307</u>
TO: (Officer designation, room number, and building)	DATE		DATE
	RECEIVED	FORWARDED	11 APR 1974
OFFICER'S INITIALS			
COMMENTS (Number each comment to show from whom to whom. Draw a line across column after each comment.)			
1. Deputy Director for Management & Services	<u>4/18/74</u>	<input type="text"/>	Distribution of the attached has been made to D/OF, O/Compt, and OGC. I assume that as with the previous OMB Circular No. A-38, action responsibility for providing compensation information to state and local taxing authority remains with O/FIN.
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
15.			

STA

STAT

STAT

JOHN D. IAMS  
Comptroller

*The ADD M+S have reviewed  
Relet to FIN for action.*

EOT DD MM

STAT

Approved For Release 2003/02/27 : CIA-RDP84-00780R005600190005-8